

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### Finance Act 1987

- 129.**—(1) Section 66 (oil allowance: adjustment for final periods) is amended as follows.
- (2) In subsection (6) omit “to the Special Commissioners”.
- (3) In subsection (7)—
- (a) in paragraph (a) for “Commissioners”, in each place, substitute “tribunal”; and
- (b) in paragraph (b)—
- (i) for “, on the hearing of the appeal,” substitute “the appeal is notified to the tribunal and”;
- (ii) for “the majority of Commissioners present at the hearing” substitute “tribunal”;
- (iii) for “they shall” substitute “the tribunal shall”;
- (iv) for “they think” substitute “the tribunal thinks”; and
- (c) in paragraph (c) for “Commissioners” substitute “tribunal”.
- (4) For subsection (8) substitute—
- “(8) Paragraphs 14(2), (8) and (11) and 14A to 14I of Schedule 2(1) to the principal Act shall apply in relation to an appeal under subsection (6) as they apply in relation to an appeal against an assessment or determination made under that Act subject to the following modifications—
- (a) any reference in those paragraphs to a participator is to be construed as a reference to the responsible person by whom notice of appeal is given;
- (b) any reference to an agreement under paragraph 14(9) shall be construed as a reference to an agreement under subsection (7)(a) above;
- (c) any other modifications that are necessary.”

#### Commencement Information

- II** Sch. 1 para. 129 in force at 1.4.2009, see [art. 1\(2\)](#)

(1) Paragraphs 14A to 14I were inserted by paragraph 75 of this Schedule.

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 129.